IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

IN RE:

Chapter 7

PLASSEIN INTERNATIONAL CORP., : Case No. 03-14489-KG et al., (n/k/a PL Liquidation : Jointly Administered

Corp.),

Debtors. : Adv. Proc. No. 05-50692-KG

WILLIAM BRANDT, as he is the : Trustee of the Estates of Plassein International Corp., : et al.,

Appellant,

v.

Civil Action No. 07-345-JJF

B.A. CAPITAL COMPANY LP, et al.,

Appellees.

FINAL ORDER

At Wilmington, this 15 day of May 2008, for the reasons set forth in the Memorandum Opinion issued this date;

IT IS HEREBY ORDERED that April 20, 2007 Order of the Bankruptcy Court is **AFFIRMED**.